



**RFU**

**Rugby Football Union**

# **CLUB MANAGEMENT REFERENCE GUIDE**

**August 2018**

# Club Management Reference Guide

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# Introduction

## Purpose of this Handbook

Most rugby clubs are community based not-for-profit organisations and rely upon the time given by volunteers to function. However, they are still required to comply with numerous legal, regulatory and statutory requirements and grapple with complex tax and VAT legislation whilst often working within tight resource constraints.

Failure to adopt good governance and good financial management not only puts the clubs at risk but also negatively impacts the integrity of our sport, whether in the local community or beyond. It is therefore vital for the future of the sport that the integrity of rugby union is protected and upheld by all clubs at all times.

The purpose of this handbook is to assist clubs with these issues through raising awareness of legal, regulatory, tax and other statutory requirements and to improve club sustainability by encouraging good management and governance.

It is not intended to provide detailed commentary on every matter but to set out the key considerations in one place and to act as a checklist that will point clubs in the right direction of these key issues upon which they need to focus. This in turn will enable clubs to better identify areas where they need to take action and to seek further information and advice where necessary.

## Disclaimer

The advice given in this guide is intended for general guidance only and should not be taken as definitive legal, tax or financial advice upon which action is taken by the club or its advisors. The Rugby Football Union (RFU) does not accept any responsibility for loss occasioned to any person or entity acting on or refraining from action as a result of the guidance given. Clubs are strongly recommended to engage professional advice where appropriate to ensure they comply with all legal, financial and regulatory requirements and correctly account for VAT and other taxes at all times.

02

# Good Governance Definition

## What is Good Governance?

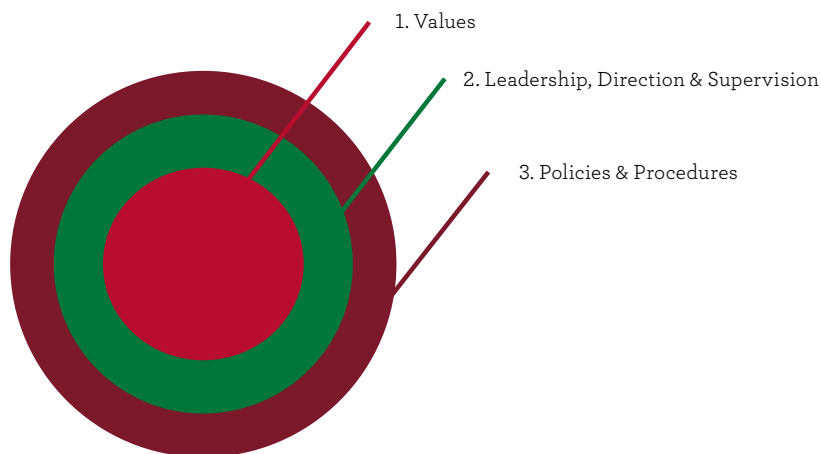
Good governance is about putting in place effective and robust policies, procedures and processes to enable an organisation to run effectively, transparently and responsibly.

Good governance is essential to the long term sustainability of a club and is the bedrock of any well-run club.

## Good Governance Model

Managing a club effectively and demonstrating accountability requires good governance, in line with the game's core values.

Effective leadership and appointing those with the relevant skills and experience, together with appropriate and regularly reviewed policies and procedures, will contribute to ensuring that your club achieves and maintains good governance.



Governance has become an increasingly important issue that clubs have to address for the good of the game. Examples of poor management, financial failure and compliance issues (legal and regulatory) impact the opportunity for public funding and necessitate the need for more professional administrative structures, policies and processes within a club. Further guidance and information on good club governance is available and includes a health check, guides, and templates.

For more information visit:

[www.sportengland.org/about-us/governance/a-code-for-sports-governance](http://www.sportengland.org/about-us/governance/a-code-for-sports-governance)  
2017 Sport England Code for Sport Governance

To access the Governance webpage, health check, guides, and templates: [Click here](#)

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# Corporate Governance

## Why Incorporate?

Would you bet your house on the chance that nothing untoward will ever happen to your rugby club? If you are a committee member and your club is an unincorporated club you may be doing just that.

Without rugby's volunteer club administrators the game as we know it would not exist. The RFU does not want to see those very same people unnecessarily running the risk of personal financial disaster because of their commitment on behalf of the game and their community.

Many rugby clubs are set up as unincorporated associations. These unincorporated clubs are not legal entities in their own right and therefore any legal claim made against the club would be brought against the committee members (who would be personally liable if the club had insufficient assets to meet the claim).

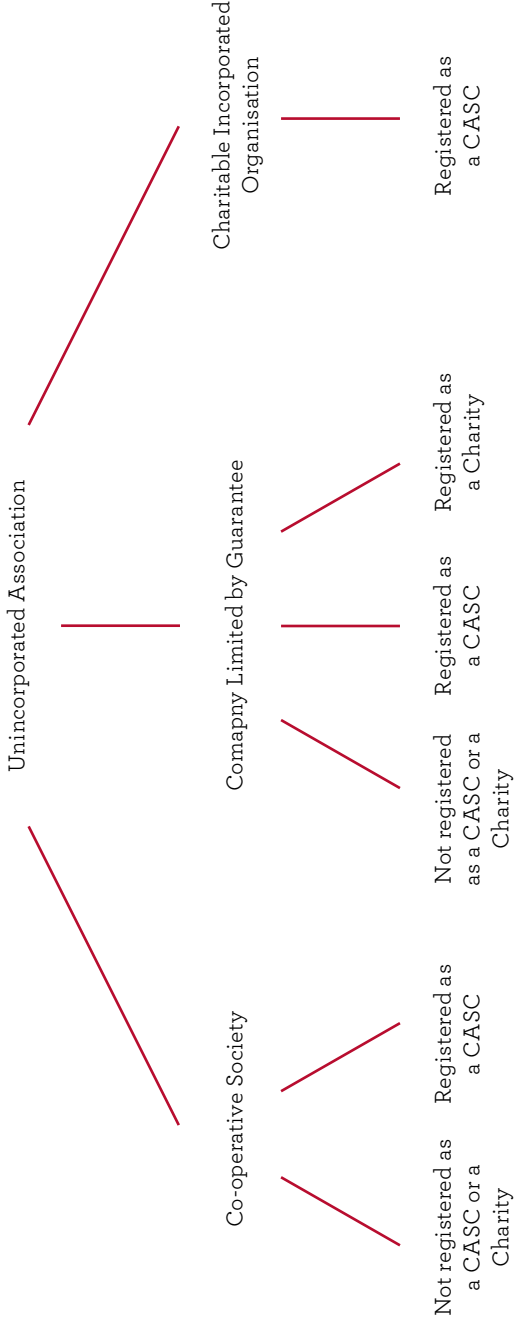
If your club employs people, holds property and undertakes activities at its grounds, it should consider whether incorporation would be appropriate as this would ensure that the club is a legal entity in its own right with the benefit of limited liability. The RFU recommends that all clubs incorporate and has provided comprehensive guidance and information on all three options to consider.

For more information visit:

[www.englandrugby.com/governance/legal-and-admin/constitution-guidelines](http://www.englandrugby.com/governance/legal-and-admin/constitution-guidelines) in order to gain a greater understanding of our recommendation to incorporate.

# Rugby Football Union

## Incorporation – Choice of Structure



The most important point is that each of a company limited by guarantee (referred to below as a CLG), a co-operative society (referred to below as a co-operative) and a charitable incorporated organisation (referred to below as a CIO) will all achieve the same key objective of incorporation.

If your club incorporates as either a CLG, a co-operative or a CIO, this will mean:

- a) the club is a legal person in its own right and can therefore sue and be sued in its own name;
- b) the liability of the club's members is limited (usually to £1);
- c) the club can protect committee members who are directors of a club constituted as a CLG, co-operative or CIO from liability to third parties and they will only be liable to the club if they personally commit some wrongdoing or if the club continues to trade when it is insolvent;
- d) the club will be able to hold property in its own name;
- e) CLGs will be subject to the requirements of the Companies Act including certain auditing requirements; and
- f) CIOs will be subject to the requirements of the Charities Act and Charitable Incorporated Organisation regulations; and

- g) Co-operatives will be subject to the requirements of the Co-operative and Community Benefit Societies Act 2014 including certain auditing requirements if a trading subsidiary is also set up.

You will need to consider which incorporated structure is most appropriate for your club and take legal advice where necessary.

## **Advantages and Disadvantages of Each Status**

To understand the advantages and disadvantages of each status, visit:

[www.englandrugby.com/governance/legal-and-admin/constitution-guidelines](http://www.englandrugby.com/governance/legal-and-admin/constitution-guidelines)

## **Constitution Checklist**

Regardless of the structure of the club, it is important to regularly review your constitution to ensure it remains fit for purpose. The club Constitution Checklist provides a checklist of the clauses that should be present in your club constitution.

For more information visit:

[www.englandrugby.com/governance/legal-and-admin/constitution-guidelines](http://www.englandrugby.com/governance/legal-and-admin/constitution-guidelines)

## **Best Practice Not-For-Profit Governance**

An effective not-for-profit organisation, must be financially sound and prudent.

The club must put in place policies to control and manage its cash, investments, reserves (and any borrowing as required) and financial planning should be integrated with wider organisational planning and management. Funds should be used in the most effective way for the benefit of the organisation. Financial stability should be managed by monitoring cash flow, and financial performance during the year, and taking appropriate corrective action when required.

The club should consider the sources of its income and have a strategy in place to raise the funds it requires, whilst diversifying the sources of income as much as possible. The club should be aware of the financial risks involved with any existing and new ventures. The risk of loss, or fraud, should be mitigated by ensuring that appropriate financial controls and procedures are in place. The club should structure the activities of the organisation in a tax efficient way.

The club should also have a strong mix of skills, knowledge, and experience for efficient administration. The club should have a clear understanding of the roles of the directors, trustees and staff (including job descriptions).

A risk register should be created and should be regularly discussed by the club to assess if any changes to the internal or external environment will affect the risks to the business. A risk register is a tool commonly used to identify, analyse and manage risk within an organisation. The risk register should result from senior management discussions of the most important risks to the club and will typically include: the details of each risk faced by the club and what mitigation measures are in place.

The volunteer workforce mapping tool enables clubs to assess their current volunteering structure and volunteers in roles, identify gaps in provision and opportunities for succession planning and plan for recruitment, in conjunction with the role descriptions. For more information visit:

[www.englandrugby.com/my-rugby/volunteers/recruitment](http://www.englandrugby.com/my-rugby/volunteers/recruitment)

## Disaster Recovery Policy

The Disaster Recovery plan is designed to ensure that the club minimises any on-going impact of an identified threat such as flooding or fire and to ensure that remedial works/required actions can be undertaken if the threat arises.

The RFU Disaster Recovery Plan is designed to enable the club to identify potential threats that could have a significant detrimental impact on the club and/or its members and identify the procedures to be followed in the event of such threats.

For more information visit:

[www.englandrugby.com/mm/Document/Governance/ClubSupport/01/32/11/04/DisasterRecoveryPlanTemplate-September2016\\_Neutral.doc](http://www.englandrugby.com/mm/Document/Governance/ClubSupport/01/32/11/04/DisasterRecoveryPlanTemplate-September2016_Neutral.doc)

## Reserves Policy

A Reserves Policy is required by rugby clubs to ensure that:

- a) the committee manage the club responsibly and in the best interests of the club and its members;
- b) the club is in a sound financial position and able to manage any risks.

The Reserves Policy Template is designed to provide guidance for club members as to what a Reserves Policy is and how reserves are calculated for a given financial year.

Your Reserves Policy should include the following details:

- a) the types of income generated by the club and the risks to income;
- b) the types of expenditure incurred by the club and the risks associated with expenditure;

- c) the amount of monies needed to cater for the identified risks;
- d) what the actual reserves amount is and how any shortfall will be raised;
- e) the level of monitoring required to ensure that the Reserves Policy requirements are met.

For more information visit:

[www.englandrugby.com/mm/Document/Governance/GameSupport/01/32/11/06/ReservesPolicyTemplate-Sept2016\\_Neutral.doc](http://www.englandrugby.com/mm/Document/Governance/GameSupport/01/32/11/06/ReservesPolicyTemplate-Sept2016_Neutral.doc)

## Financial Procedures Policy

It is important to implement financial policies and procedures to enable the committee members of a rugby club to safeguard the assets of the club, prevent fraud, avoid mistakes and keep financial records in accordance with the governing document and relevant legislation.

The RFU Financial Policy and Procedures document is designed to provide guidance for club members on the standard financial procedures required by the committee to ensure that:

- a) the financial affairs of the club are managed according to best practice;
- b) risks are identified and managed;
- c) members can be confident that the club's financial affairs are managed accurately and professionally;
- d) the club's assets are protected; and
- e) the club complies with its legal and tax obligations.

For more information visit:

[www.englandrugby.com/mm/Document/Governance/ClubSupport/01/32/11/05/FinancialProceduresManual-Sept2016\\_Neutral.doc](http://www.englandrugby.com/mm/Document/Governance/ClubSupport/01/32/11/05/FinancialProceduresManual-Sept2016_Neutral.doc)

## Safeguarding Children

The RFU is at the forefront of safeguarding young people participating in sport and all children and adults at risk are entitled to protection from harm and have the right to take part in sport in a safe, positive and enjoyable environment.

The Statutory Guidance “Working Together to Safeguard Children” clearly states that “everyone who works with children has responsibility for keeping them safe”. RFU Regulation 21, the Safeguarding Policy, Guidance and Procedures set out the obligations to be followed when a child is at risk of harm and club’s should ensure they have a good working knowledge of these. In essence, if anyone has a concern about a child they should in the first instance contact their Safeguarding Officer, Constituent Body Safeguarding Manager or preferably the RFU Safeguarding Team. If a child is in immediate risk of harm and it is a 999 situation then the police should be called as if in any other emergency. It is important that all those delivering a safe and enjoyable rugby environment fully understand their responsibilities and the RFU Safeguarding Children Policy sets out how organisations and individuals should work together to achieve this aim.

For more information visit:  
[www.englandrugby.com/governance/safeguarding](http://www.englandrugby.com/governance/safeguarding) for access to the RFU’s safeguarding documents including:

- RFU Safeguarding Children Policy
- RFU Safeguarding Toolkit
- Club template safeguarding policy
- Advice for Children
- How to report an incident
- DBS Guidance

To access Regulation 21: [Click here](#)

## Safeguarding Adults

The RFU is committed to creating and maintaining a safe and positive environment for everyone to play and enjoy rugby union, children as well as adults. The RFU also has in place a Safeguarding Adults at Risk Policy and Procedure document, as well as Regulation 21 which also applies.

The regulations set out the definition of an ‘Adult at Risk’ and the procedures to follow if concerns arise relating to an Adult at Risk.

The RFU Regulation 21 policies and guidance should be read by everyone involved in providing this environment within rugby. Please refer to Regulation 21 – Safeguarding for the RFU procedures relating to dealing with allegations of abuse or breach of the policy. Club Safeguarding Officers and club Officials will also find the RFU Safeguarding Toolkit useful in helping them implement the Policy, together with the guidance on Touring with Children Guidance.

For more information visit:  
[www.englandrugby.com/governance/safeguarding/at-risk-adults](http://www.englandrugby.com/governance/safeguarding/at-risk-adults)

## Key Roles

The RFU Key Roles are roles we would expect a rugby club to fulfil in order to run effectively. However the number of key roles required will depend on the size of the club, the activity that they undertake and the facilities that they manage.

### The Key Roles are:

President	Chair	Treasurer
Secretary	Fixtures Secretary	Discipline Secretary
Safeguarding Officer	International Ticket Contact	Volunteer Coordinator
Referee Coordinator	Coaching Coordinator	RugbySafe lead
Data Officer	Club Medical/First Aid Lead	Adult Male Contact
Youth Contact	Mini Contact	Women and Girls Contact

## Club Recruitment

Recruiting and selecting people to work for the club requires a consistent and fair process that enables the club to find the right candidate and comply with applicable employment laws. The RFU have produced four templates which will guide you through the process and help to ensure consistency and fairness.

The templates are set out below and can be obtained from:

[HRAssistants@rfu.com](mailto:HRAssistants@rfu.com)

- Role Analysis Guide
- CV Assessment Guide
- Assessment Interview Guide
- Telephone Reference Guide

The process is intended for use in the recruitment and selection of those who may work within the club environment such as office based staff, hospitality staff or junior level field staff.

For more information, visit:

[www.englandrugby.com/my-rugby/volunteers/what-can-i-do/](http://www.englandrugby.com/my-rugby/volunteers/what-can-i-do/)

[www.englandrugby.com/mm/Document/General/General/01/32/72/80/RFURegulation21\\_English.pdf](http://www.englandrugby.com/mm/Document/General/General/01/32/72/80/RFURegulation21_English.pdf)

If you need any further legal assistance or guidance please contact:

- RFU Legal Helpline for free advice on 0330 303 1877 (24/7)
- ACAS (Advisory, Conciliation and Arbitration Service) for free advice **08457 47 47 47** (Monday – Friday, 8am-8pm and Saturday, 9am-1pm)

## Recruitment and DBS

Children and adults at risk are entitled to participate in rugby activities in a safe and welcoming environment. When recruiting employees or volunteers to the children's workforce, all reasonable steps should be taken to ensure only suitable people are selected. Safer recruitment is an important part of safeguarding children and adults at risk. It is the first step to safeguarding and promoting their welfare. A DBS check is one part of a wider recruitment process that aims to:

- a) attract the best possible applicants;
- b) deter prospective applicants who are unsuitable to work with children or adults at risk;
- c) identify and reject applicants who are unsuitable to work children or adults at risk;
- d) to protect children and adults at risk by creating and maintaining a safe workforce.

It is unlawful to allow anyone to work/volunteer with children/adults at risk who is barred from working with children. It is a criminal offence for any person who is barred from working with children/adults at risk to attempt to apply to work/volunteer with children/adults at risk.

RFU Regulation 21 sets out in detail the requirements the RFU has for those working with children/adults at risk which requires any individual engaged in Regulated Activity to have a DBS check that is processed and cleared by the RFU. Any adult wishing to volunteer to work with children or adults at risk should complete a Volunteer Application and Self Declaration Form which is available here:

[www.englandrugby.com/mm/Document/General/General/01/32/28/69/VolunteerFormEditableV4\\_English.pdf](http://www.englandrugby.com/mm/Document/General/General/01/32/28/69/VolunteerFormEditableV4_English.pdf)

## Data Protection

The General Data Protection Regulation (GDPR) came into force on 25 May 2018 and represents a reshaping of the data protection landscape. In simple terms, GDPR helps protect the personal data of those involved in rugby by requiring better governance and transparency. Organisations holding personal data, including constituent bodies, referee societies and clubs, need to give more information to people about what they do with those people's data, why, and for how long.

Guidance and resources are available via the GDPR toolkit to help constituent bodies, referee societies and club achieve GDPR compliance. The toolkit provides an overview of GDPR, what it means for rugby, and some practical steps, as well template policies and procedures.

For more information visit:

[www.englandrugby.com/governance/club-support/gdpr](http://www.englandrugby.com/governance/club-support/gdpr)

## Disciplinary and grievance policies

Clubs should have in place appropriate internal disciplinary and grievance/complaints procedures and policies to deal with issues that arise within the club, and ensure that such matters are dealt with fairly, properly and in accordance with the procedures/policies set out by the club.



04

# Tax And Other Financial Obligations

There are numerous regulatory and statutory financial obligations that clubs need to be aware of to ensure they are fully compliant with all responsibilities placed upon the club. These include tax and VAT accounting, ensuring the correct employment status and tax treatment of the club and individuals working for the club is applied, and where required, the club holds correct licences for certain activities.

As part of achieving best practice financial management, clubs should ensure they have the correct procedures in place to enable these responsibilities to be correctly managed. Failure to do so may lead to statutory fines and other penalties being imposed upon the club.

## Employed v Self-Employed Status

Whether an individual is employed by the club or self-employed will depend upon the nature of the relationship between the club and the individual. Often it will be straightforward to determine whether someone is an employee or self-employed, but there will also be cases where it will not be so easy. Responsibility for making this assessment lies with the club.

In assessing the status of an individual, there are a number of key factors that need to be considered. However, it is necessary to look at the overall picture emerging from the facts in reaching a conclusion. The written contract between the individual and the club should also be considered, but it is not necessarily conclusive or indicative of the actual relationship.

The key factors to be considered include:

- Control
- Mutuality of obligation
- Personal service
- Financial risk

These four factors are generally considered to be the most important, but the distinction between employment and self-employment continues to develop as legal cases are brought before the tax tribunal. Other influencing matters include basis of payment, holiday pay, sick pay, pension rights, right to terminate a contract, length of engagement, and the intention of the parties.

It is recommended that where an individual is considered to be self-employed, the following process be adopted:

- a) Complete a checklist/assessment to confirm and document self-employed status.
- b) Confirm the position using HMRC's online Employment Status Indicator at [www.gov.uk/guidance/check-employment-status-for-tax](http://www.gov.uk/guidance/check-employment-status-for-tax) Retain evidence of the results of this test.
- c) Use a self-employed contract which is fit for purpose and which has been reviewed by an appropriate professional.

If in doubt, seek a formal status ruling from HMRC. Note this can be done only once a written contract has been signed.

If you need any further assistance or guidance please contact:

- RFU Legal Helpline for free advice on 0330 303 1877 (24/7)
- ACAS (Advisory, Conciliation and Arbitration Service) for free advice 08457 47 47 47 (Monday – Friday, 8am-8pm and Saturday, 9am-1pm)

## Coaches

This is one area where the question of whether an individual is employed or self-employed can be particularly difficult is in relation to coaches. Of particular relevance to coaches is the level of control that is exercised over the way they work. For example, if the club dictates the format and content of the training and only that coach can take the training session then the coach is more likely to be an employee.

## Wages

All workers are entitled to a national minimum wage. The level of minimum wage depends upon the workers age. Workers over 25 are entitled to the national living wage which is higher than the national minimum wage.

For more information, including who is classified as a worker, visit:

[www.gov.uk/national-minimum-wage/what-is-the-minimum-wage](http://www.gov.uk/national-minimum-wage/what-is-the-minimum-wage)

[www.livingwage.gov.uk](http://www.livingwage.gov.uk)

## National Insurance Contributions

Clubs who engage workers will be required to declare employers' National Insurance at a level dependent upon how much the worker earns.

For more information visit:

[www.gov.uk/government/publications/rates-and-allowances-national-insurance-contributions](http://www.gov.uk/government/publications/rates-and-allowances-national-insurance-contributions)

## Pensions Auto-Enrolment

Clubs are obliged to auto-enrol their eligible workers (referred to as “eligible jobholders”) into a pension scheme without the need for action by the worker.

Club obligations include:

- a) Enrolling a worker into a pension scheme without the need for any action by the worker.
- b) Arranging membership of a pension scheme for those workers who chose to opt in or join a pension scheme.
- c) Administering an opt-out process for workers who decide they do not want to be a member of a pension scheme, including automatic re-enrolment every three years if a worker remains an eligible jobholder.
- d) Once a worker is enrolled, make minimum employer contributions to the scheme for eligible jobholders, maintain required records regarding the scheme and workers, and provide information to workers where appropriate.

For more information visit:

[www.englandrugby.com/governance/club-support/financial-management/employment-taxes](http://www.englandrugby.com/governance/club-support/financial-management/employment-taxes)

[www.thepensionsregulator.gov.uk/en/employers](http://www.thepensionsregulator.gov.uk/en/employers)

## Employee Benefits and Expenses

Where a club provides any employee with direct benefits or reimburses expenses the following procedures need to be applied:

### a) Form P11D

A form P11D must be submitted for all employees who are provided with benefits and expenses and who are earning at a rate of the minimum amount set by HMRC. A form is also required for most directors. This sum includes benefits provided and expenses paid to or on behalf of the employee.

All benefits and expenses must be included except in the following circumstances:

- a) benefits and expenses exempt from tax under specific legislation;
- b) expenses covered by a P11D dispensation (see below);
- c) items included in a PSA (see below).

For more information:

HMRC's guide to expenses and benefits (Booklet 480) can be found at the following link:

[www.gov.uk/government/publications/480-expenses-and-benefits-a-tax-guide](http://www.gov.uk/government/publications/480-expenses-and-benefits-a-tax-guide)

### b) P11D Dispensation

An employer can apply to HMRC for a P11D dispensation notice, which, when granted, will confirm those expenses that the employer need not report on forms P11D. The dispensation will only be for

those expenses that HMRC are satisfied are incurred wholly, exclusively and necessarily in the performance of the employment. HMRC will also want to be satisfied that the employer has adequate controls and processes in place in relation to expenses.

Expenses covered by a dispensation need not be reported on employees' tax returns.

An application for a dispensation can be made by post or online. However, prior to making an application, you should be satisfied that systems and processes in relation to expenses and employment tax compliance generally are sufficient to withstand HMRC scrutiny.

Details of how to apply can be found at:

[www.gov.uk/employer-reporting-expenses-benefits/dispensations](http://www.gov.uk/employer-reporting-expenses-benefits/dispensations)

### c) Forms P9D

A form P9D is required for an employee who earns at a rate less than the per annum HMRC minimum sum and only if certain benefits are provided. These are:

- a) any benefits that have a direct monetary value to the employee (e.g. settlement of a personal bill);
- b) living accommodation;
- c) credit tokens and vouchers;
- d) PAYE Settlement Agreement ("PSA").

A PSA is a contract with HMRC under which an employer can settle tax on certain expenses or benefits provided to employees. Typically a PSA is used for taxable staff entertaining events and staff rewards such as vouchers.

The items that can be included in a PSA must be either:

- minor
- irregular
- items where it is impractical to operate PAYE or to determine the value for P11D or P9D purposes

A PSA contract is entered annually with HMRC under which the employer settles the tax due on the items included (on a grossed up basis). Class 1B NIC is also due (at the employer NIC rate) on the value of the items included plus the tax being settled.

For more information visit:

[www.gov.uk/payee-settlement-agreements](http://www.gov.uk/payee-settlement-agreements)

#### **e) Approved Mileage Payments**

Approved Mileage Payments up to a specified amount are exempt from tax and NIC for employees using their own vehicles for business journeys and need not be included in a dispensation or on P11D forms.

For more information visit:

[www.gov.uk/employer-reporting-expenses-benefits](http://www.gov.uk/employer-reporting-expenses-benefits)

#### **f) Business Journeys**

A business journey is one which an employee is required to undertake in the performance of the duties of their employment, as long as it is not ordinary commuting or for private purposes.

“Ordinary commuting” is a journey to or from home (or another location intended for private reasons) and the employee’s

permanent workplace. A business journey must therefore be to/from a temporary workplace.

Note that if a business journey starts or ends at the employee’s home, the full distance is treated as business mileage unless the journey is substantially the same as the employee’s ordinary commute.

Information on an employee’s expense claim form should be sufficient for the employer to validate that the journey was attended for business purposes and that the mileage claimed is correct and should include:

- a) The date of the journey
- b) The reason for the journey
- c) Start point and destination (post codes can be requested to facilitate auditing of claims)
- d) The number of miles travelled

For more information visit:

[www.gov.uk/government/publications/490-employee-travel-a-tax-and-nics-guide](http://www.gov.uk/government/publications/490-employee-travel-a-tax-and-nics-guide)

#### **g) Own Car Users Insurance**

Employees who use their personal vehicles for business journeys should have fully comprehensive insurance cover, to specifically include use for business journeys. Ideally the employer should ask to see copies of insurance and MOT certificates and registration documents.

For more information visit:

[www.englandrugby.com/governance/club-support/financial-management](http://www.englandrugby.com/governance/club-support/financial-management)

## Corporation Tax: Are we Liable?

It cannot be assumed that just because a club is run on a “not for profit” basis, that it is exempt from tax.

It is important for sports clubs to be aware that they have no special corporation tax exemptions compared to a normal business, and as such, if they are ‘trading’ they may have a corporation tax liability to pay.

Whether the club is a limited company or unincorporated club is irrelevant- the club must consider what corporation tax it needs to pay.

Generally, a club that only exists to provide social, recreational or sporting facilities for its members is unlikely to be trading.

Difficulties arise where a club does more than this, and provides services which might be commercial and profit seeking in nature to non-members even though the surpluses are used to support or subsidise those services to members.

Where a club’s income generating activities are more substantial, the club will need to consider:

- a) whether the club is carrying on a trade, and if so;
- b) the extent to which that trade is a mutual trade.

To help clubs understand the rules and regulations in this area, the RFU has produced a Corporation tax guidance note and supporting materials.

For more information visit:

[www.englandrugby.com/governance/  
club-support/financial-management/  
corporation-tax](http://www.englandrugby.com/governance/club-support/financial-management/corporation-tax)

## Is the Club Trading?

Whilst a club may be non-commercial there might be ancillary forms of trading income. These could include bar and catering sales to non-members and sponsorships derived from businesses. If a club’s activities are similar to those of a commercial business (albeit often on a much smaller scale) then it is likely they are trading.

## Is it a Mutual Trade?

The term mutual trade refers to where trading only arises between the club and its full members.

It is vital for a club to know who are full members and who are non-members. Full members would usually be expected to have the following rights:

- a) Can fully participate in the club’s activities;
- b) Vote at meetings and can exercise control over the running of the club; and
- c) Share in any distributions on winding up (unless the club has a special tax status e.g. CASC or Charity).

A member’s personal guest, where that member bears the cost of the guest visiting, can be treated as part of the full member’s dealings with the club.

In a members’ only club bar/restaurant, the members are not seen to be buying and selling food and alcohol. As the club’s full members, they own it jointly and are essentially consuming their own property, so there is no trade and therefore any excess income is not liable to corporation tax.

## Other Activities

In order to grow and improve, a club may look to find ways of increasing its income through the introduction of non-exempt activities and/or non-members. This will then inevitably increase the chances that corporation tax may become due.

Where there is income from members and non-members, it is important to identify the gross income arising and the relevant expenditure in relation to each category of member, as this will be needed to calculate the taxable profits.

Each source of income must be considered in turn and can only be ruled out if there is an exemption for that particular source of income.

For more information visit:

[www.englandrugby.com/governance/club-support/financial-management/corporation-tax](http://www.englandrugby.com/governance/club-support/financial-management/corporation-tax)

[www.gov.uk/topic/community-organisations/community-amateur-sports-clubs](http://www.gov.uk/topic/community-organisations/community-amateur-sports-clubs)

## Dealing with a HMRC Corporation Enquiry

HMRC may make an enquiry into a club's corporation tax return when it has identified a risk in its tax position or as part of HMRC's random enquiry programme.

Before HMRC can make an enquiry, it must advise the club in writing that it intends to do so. The 'notice of enquiry' issued by HMRC will state whether HMRC is making an enquiry into the whole of the club's return or one or more specific areas of the return, what information is needed and the deadline for providing the information.

The normal time limit for opening an enquiry is 2 years after the end of the return period. If the time limit has passed, HMRC may issue an assessment to correct a careless error up to six years after the end of the return period or 20 years if the mistake was a deliberate error.

In the unlikely event that a club is the subject of an enquiry by HMRC it is strongly recommended that professional advice is sought.

## VAT

VAT can be a substantial cost for many rugby clubs. The cost is incurred principally through a supplier charging VAT on a supply goods or services to the club and this VAT being either partially or wholly irrecoverable.

The impact of VAT can increase significantly when a club undertakes capital improvement works such as the construction or extension of a clubhouse or changing rooms or improvements or additions to playing facilities such as floodlighting, drainage or installation of a new artificial grass pitch.

The VAT recovery problem faced by clubs derives from certain activities being exempt from VAT. The exemption applies to activities relating to participation in sport so includes incomes from playing subscriptions and certain facility letting.

For more information visit: [www.englandrugby.com/governance/club-support/financial-management/vat](http://www.englandrugby.com/governance/club-support/financial-management/vat)

## Overview of VAT Liability of Typical Incomes and Activities

In order to work out both whether VAT needs to be charged and declared on an income and whether VAT incurred on related costs can be recovered, clubs are required to establish the correct VAT liability of all its incomes and activities. Similarly, if any activities are undertaken by a subsidiary company, the VAT status of each activity will need to be established to ensure VAT is correctly accounted for. Particular care may need to be taken where activities are undertaken by a subsidiary of a charity as this may change the VAT liability of the income generated.

The basic question is whether the activity is taxable, for VAT purposes, or whether it is exempt from VAT under the sports participation relief. In this context, the term 'taxable' means subject to VAT at either the standard, reduced or zero rate. As a rule of thumb, all taxable activities undertaken by a rugby club will be subject to standard rate VAT with very few exceptions (see below).

### Taxable at standard rate:

- Bar sales
- Catering
- Merchandise/kits, clothing
- Social membership subscriptions
- Kiosk food sales (except with takeaway)
- Clubhouse letting – functions with bar/catering supplies
- Certain sports facility hire
- Perimeter/post protector advertising (mobile)
- Ticket income
- Corporate sponsorship

### Taxable at zero rate:

- Programmes/books
- Kiosk food sales – cold takeaway
- Children's size clothing/kits
- Charity advertising

### Exempt:

- Playing membership subscriptions
- clubhouse letting – room hire only
- Some sports facility hire
- Perimeter advertising (fixed site)
- Bank interest

### Outside the scope of VAT:

- Grants
- Donations
- Loans and other funding

## VAT Registration

Many clubs are registered for VAT due to the level of their taxable income generated principally from bar and catering supplies exceeding the compulsory VAT registration threshold.

It is an important point that all of the activities of the club (be it a charity, CASC, members association or similar) must be taken into account when assessing its position in relation to VAT registration.

For further information please visit:

[www.gov.uk/vat-registration](http://www.gov.uk/vat-registration)

## Compulsory VAT Registration

The VAT regulations require that at the end of any month, if the taxable income received by the club in the previous 12 months is greater than the compulsory VAT registration threshold, the club is required to notify HMRC within the next 30 days of its requirement to register for VAT purposes.



For this purpose, taxable income is cash received for any supplies of goods or services which are liable to VAT at the standard reduced or zero rate.

Where a club does not exceed the compulsory VAT registration threshold, it may still seek to register for VAT purposes on a voluntary or intending basis.

For further information please visit:

[www.gov.uk/vat-registration/  
when-to-register](http://www.gov.uk/vat-registration/when-to-register)

## **VAT Group Registration**

Where a club is incorporated, (i.e limited by guarantee or shares), it is able to jointly register for VAT purposes with its subsidiary trading company or companies under what is termed as a VAT group registration.

For further information please visit:

[www.gov.uk/guidance/vat-registration-  
for-groups-divisions-and-joint-ventures](http://www.gov.uk/guidance/vat-registration-for-groups-divisions-and-joint-ventures)

## **VAT Recovery**

When VAT is incurred on a supplier's invoice, VAT will be either wholly recoverable (if relating to a taxable activity), or subject to the partial exemption de minimis regulations (if relating to an exempt activity) and will either be wholly recoverable or wholly irrecoverable.

Any VAT incurred on a general overhead expense that does not wholly relate to a particular activity may be partially or fully recovered depending upon the club's partial exemption status in the relevant VAT year.

## **VAT Recovery on Capital Projects and Improvement Works**

### **General**

It is likely that most capital works and facility improvement projects will incur VAT at the standard rate of 20 percent. This being so, the club needs to consider how it can optimise the recovery of this VAT.

The level of VAT recovery will be determined by a combination of factors specific to each club. It is of course a pre requisite that in order to recover VAT a club, or if different the entity engaging the works contractor, will need to be registered for VAT purposes).

### **VAT Advisor for clubs**

The RFU has engaged the services of a VAT advisor to sports clubs and not for profit organisations to provide a free VAT helpline/email enquiry service to member clubs. Clubs are encouraged to make use of this service to receive free advice on all VAT matters they may have including: VAT recovery on construction projects and facility improvements, pitch hire, general VAT recovery matters, VAT accounting, VAT inspections etc. The service enables clubs to receive up to 30 minutes free advice per enquiry.

For more information:

Visit: [www.englandrugby.com/  
financial-management](http://www.englandrugby.com/financial-management)

Email: [russellmoore@sportsvat.co.uk](mailto:russellmoore@sportsvat.co.uk)

Call: [07710 329317](tel:07710329317)

## Community Amateur Sports Clubs (CASCs)

The key tax benefits of CASC registration include:

- a) 80% mandatory business rate relief.
- b) The ability to raise funds from individual donations under Gift Aid.
- c) Tax free income from interest and capital gains (used for qualifying purposes).
- d) CASCs are exempt from Corporation Tax on profits derived from trading activities if their trading income is under £50,000 pa.
- e) Profits derived from property income are also exempt for CASCs if gross property income is under £30,000 per annum.

For more information visit:

[www.englandrugby.com/governance/legal-and-admin/community-amateur-sports-clubs/](http://www.englandrugby.com/governance/legal-and-admin/community-amateur-sports-clubs/)

## Community Amateur Sports Club (CASC) & Charity Helpline

The RFU can provide a referral to an expert for advice in terms of CASC and Charity taxation issues. If clubs are looking for help and advice in this area then in the first instance please make contact with Dave Stubley, the Club Management & Volunteer Manager who will be able to put you in contact with the relevant experts.

For more information:

Email: [davestubley@rfu.com](mailto:davestubley@rfu.com)

## Charity

Rugby clubs can also become charities which provides further tax reliefs over and above CASC's however this process is irreversible so once a club commits its assets to a charity they cannot be removed unless at full market rate.

For more information visit:

[www.englandrugby.com/governance/legal-and-admin/constitution-guidelines/](http://www.englandrugby.com/governance/legal-and-admin/constitution-guidelines/)

## Business Rates

Business rates liabilities are calculated by multiplying the Rateable Value (RV) of a property by the Uniform Business Rate (UBR) multiplier for the year concerned. Rateable Values are set by the Valuation Office Agency (VOA) which is part of HM Revenue and Customs. Until 2013 all business rates collected by local authorities were paid on to HM Treasury, but local authorities now keep a proportion of business rates for their area and this has altered their approach to granting discretionary rate reliefs.

For more information visit:

[www.englandrugby.com/governance/club-support/financial-management/tax-guidance/](http://www.englandrugby.com/governance/club-support/financial-management/tax-guidance/)

## Gift Aid

Gift Aid enables registered CASCs and or Charities to increase the amount of a donation from an individual by a tax rebate of 25p for every £1 donated. The donation must satisfy certain qualifying conditions.

For further information visit:

[www.gov.uk/claim-gift-aid](http://www.gov.uk/claim-gift-aid)

## Alcohol Licences

The RFU together with Poppleston Allen Licensing Solicitors has set up a free Alcohol (and Gambling) licensing Helpline **0115 934 9177**, which is available to address any issues or concerns you may have relating to the licensing of your premises.

Please also consider the RFU Licensing Guide to enable you to compare your current offer and practices with the requirements of the Licensing Act 2003. If your club sells/supplies alcohol on a regular basis (daily/weekly) when the club house is open there is a requirement under the provisions of the Licensing Act 2003 to hold either a Club Premises Certificate or a Premises Licence.

For more information visit:

[www.englandrugby.com/governance/legal-and-admin/](http://www.englandrugby.com/governance/legal-and-admin/)

## Music Licences

Historically, many amateur sports clubs did not require a licence from PPL when playing recorded music. Following a change in law, amateur sports clubs are now, in almost all cases, required to hold a PPL licence as well as a PRS for Music licence.

From 1st January 2014, PPL and PRS for Music introduced a new joint licence for eligible amateur sports clubs which is administered by PPL.

If clubs are on the joint amateur sports clubs licence they will see both the PPL and PRS logos at the top right hand corner of their invoice. PPL will act as an agent for PRS for Music, issuing the new joint licence which grants amateur sports clubs the permissions needed from both organisations to play recorded music, and from PRS for Music to host live music.

Things to check:

- a) The club is on the joint amateur sports clubs tariff
- b) The invoice received has both the PPL & PRS logos at the top right hand corner (administered by PPL not an invoice direct from PRS only).
- c) The club are not being charged per TV

If you believe you are on the wrong tariff or would like to check, please contact PPL direct via:

Email: [ppcustomer.service@ppluk.com](mailto:ppcustomer.service@ppluk.com)

Call: **020 7534 1070**

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# Legal Obligations

## Immigration Law Requirements

If anyone at your club is paid or receives any material benefit (which may include non-monetary benefits) to play rugby or to carry out any work of any capacity, it is essential that the club checks that the individual holds a valid British passport or checks the immigration status and permissions of the individual to ensure that any payment to the person is lawful and compliant with immigration law requirements. The immigration status and worker eligibility of the individual must be checked before the club engages or contracts with the individual.

Individuals that hold a visitor only visa (or any other visa that prohibits payment for rugby or work, such as a Youth Mobility Visa) must not be paid as this will be in breach of the visa conditions for entry into the UK and therefore illegal. See following link for penalties for employing illegal workers [www.gov.uk/penalties-for-employing-illegal-workers](http://www.gov.uk/penalties-for-employing-illegal-workers)

Further information regarding visa requirements when registering a player can be found at: [www.englandrugby.com/governance/club-members/player-registration](http://www.englandrugby.com/governance/club-members/player-registration)

For information on the definition of material benefit, player contracts and player registration please see RFU Regulation 7 and RFU Regulation 14 at: [www.englandrugby.com/governance/regulations](http://www.englandrugby.com/governance/regulations)

## Employment Law Requirements

Every club employing staff has a responsibility to comply with employment law. An understanding of the rights and obligations of employees reduces the legal and commercial risks that can result from a club breaching their obligations to their employees.

Below are short summaries of some key employee rights with links to the relevant pages that expand upon each right. Please note that this is a non-exhaustive list of employee rights.

### National Minimum Wage & National Living Wage

A National Minimum Wage (NMW) applies for all workers over the compulsory school leaving age. NMW rates differ depending upon the age of the worker and whether or not they are in training. There is also the National Living Wage (NLW) which is payable to workers who are over 25.

For more information visit: [www.gov.uk/national-minimum-wage-rates](http://www.gov.uk/national-minimum-wage-rates)

### Hours of Work

A worker should not, on average, work more than 48 hours per week. A club can ask a worker to consent, in writing, to opt out of this 48 hour limit. However, a worker who has opted out has the right to cancel their opt-out by providing three months' notice at any time.

For more information visit: [www.gov.uk/maximum-weekly-working-hours](http://www.gov.uk/maximum-weekly-working-hours)

## **Pensions**

A club must provide a work place pension for eligible staff and this is known as ‘automatic enrolment’. A club must enrol eligible staff and make pension contributions, all of this after setting up a workplace pension scheme. Please see section 4.

For more information visit: [www.gov.uk/workplace-pensions-employers](http://www.gov.uk/workplace-pensions-employers)

## **Holiday Pay**

Club workers may be eligible for statutory leave entitlement and may be entitled to a certain amount of paid holiday per year. This entitlement arises for both full-time and part-time workers.

For more information visit: [www.gov.uk/holiday-entitlement-rights/entitlement](http://www.gov.uk/holiday-entitlement-rights/entitlement)

## **Sickness and Sick Pay**

Club workers may be eligible for statutory sick pay (SSP) from the club. This entitlement arises for both full-time and part-time workers.

For more information visit: [www.gov.uk/statutory-sick-pay](http://www.gov.uk/statutory-sick-pay)

## **Flexible Working**

Employees with a minimum of 26 weeks’ of continuous service have a right to make a written statutory request to their club for flexible working for any reason. The club then has three months to decide whether to grant the request and such decision must be reasonable. A club may only refuse such request on one (or more) of eight specified reasons.

For more information visit: [www.gov.uk/flexible-working](http://www.gov.uk/flexible-working)

## **Maternity Leave**

When an employee becomes pregnant, she will be eligible to take Statutory Maternity Leave (SML) if her employment status is as an ‘employee’ rather than a ‘worker’ and provides the club with the correct notice. However both employees and workers are eligible for Statutory Maternity Pay (SMP).

For more information visit: [www.gov.uk/maternity-pay-leave](http://www.gov.uk/maternity-pay-leave)

## **Paternity Leave**

An eligible employee may take time off when their partner has a baby, has a baby through surrogacy or adopts. Such employee may also be eligible to receive Statutory Paternity Pay (SPP).

For more information visit: [www.gov.uk/paternity-pay-leave](http://www.gov.uk/paternity-pay-leave)

## **Shared Parental Leave**

Shared parental leave (SPL) and Statutory Shared Parental Leave (ShPP) allows eligible mothers, fathers, partners and adopters to choose how they share time off work after their child is born or placed for adoption.

For more information visit: [www.gov.uk/shared-parental-leave-and-pay](http://www.gov.uk/shared-parental-leave-and-pay)

## **ACAS**

In addition to the Government links above, further information can be found on the Advisory, Conciliation and Arbitration Service (ACAS) website. ACAS provides free and impartial information and advice to employers and employees on all aspects of workplace relations and employment law.

## Legal and Tax Helpline

The RFU has arranged helplines for clubs to obtain free advice on any legal or tax related matter, as well as online support for the creation of standard contracts and legal documents.

For more information:

Legal Helpline: **0330 303 1877 (24/7)**

Tax Helpline: **0330 303 1877**  
(Mon-Fri 9am-5pm)

## Online Legal Documents

RFU clubs are provided with online support for the creation of legal documents. This service allows clubs to draft your own legal documents instantly, simply by answering a series of easy-to-answer questions.

Many documents are available free of charge, and include such things as:

- Employment agreement
- Consultancy agreement
- Website privacy policy
- Health and safety policy creator
- Agreement for the supply of goods
- Debt collection letters

For more information:

Online Legal Documents Assistance visit: [www.araglegal.co.uk/arag](http://www.araglegal.co.uk/arag) and quote the scheme voucher code **ARAG751BIZ**

## Companies Act Requirements

If your club is constituted as a limited company, there are various statutory requirements that will apply including specific directories duties, filing of accounts and auditing requirements, and notification and reporting requirements.

For more information visit:

[www.gov.uk/running-a-limited-company](http://www.gov.uk/running-a-limited-company)

[www.gov.uk/government/publications/life-of-a-company-annual-requirements](http://www.gov.uk/government/publications/life-of-a-company-annual-requirements)

[www.icaew.com/en/technical/business-resources/legal-regulatory-tax-governance/directors-duties/the-icaew-guide-to-the-duties-and-responsibilities-of-directors](http://www.icaew.com/en/technical/business-resources/legal-regulatory-tax-governance/directors-duties/the-icaew-guide-to-the-duties-and-responsibilities-of-directors)

Steps taken post incorporation: Company ltd by Guarantee: [www.englandrugby.com/mm/Document/Governance/LegalandAdmin/01/30/79/08/StepstobetakenpostincorporationCLG\\_Neutral.pdf](http://www.englandrugby.com/mm/Document/Governance/LegalandAdmin/01/30/79/08/StepstobetakenpostincorporationCLG_Neutral.pdf)

Steps taken post incorporation:

Cooperatives: [www.englandrugby.com/mm/Document/Governance/LegalandAdmin/01/30/79/09/StepstobetakenpostincorporationFCA\\_Neutral.pdf](http://www.englandrugby.com/mm/Document/Governance/LegalandAdmin/01/30/79/09/StepstobetakenpostincorporationFCA_Neutral.pdf)

## Advantages of Obtaining an Audit

An audit is not required for a company which qualifies as a small company and has both a turnover of no more than £6.5 million and a balance sheet total of no more than £3.26 million

However, if the governing document of a company requires an audit it is the responsibility of the directors to obtain an annual audit of the financial statements. A statutory audit under the Companies Act 2006 can only be carried out by a Senior Statutory Auditor who is included on the register of statutory auditors –

[www.auditregister.org.uk](http://www.auditregister.org.uk)

The advantages of an annual external audit include:

- a) An external audit will provide assurance to external funders of the financial viability of an organisation.
- b) The external auditor will perform work to assess the internal controls in relation to the preparation of financial information of the organisation.
- c) The external auditor, if requested by the client and agreed in the terms of the engagement, may provide the Board of Directors with commentary and analysis of the performance of the company.
- d) The external auditors will communicate to the Directors certain matters that may affect future audits, accountancy issues, regulatory issues, and legal issues.
- e) The external auditors will provide specialist knowledge so that the statutory financial statements are compliant with the latest accounting requirements.
- f) An audit of the financial statements helps provide a level of comfort to key stakeholders regarding the performance of a company during the year. An audit of the accounts also provides assurance to the Board of directors that the financial statements are materially correct and that the financial information they are using to make decisions about the direction of the organisation are reliable and comply with the accounting framework.
- g) An external audit may act as a deterrent for any fraud within the business.

There are some disadvantages of a voluntary external audit:

- a) There is a cost involved with an external audit that will be significantly in excess of asking a firm of accountants only to review the financial statements and prepare the corporation tax computation
- b) There is likely to be extra time involved to prepare the backing documentation and records to support the account balances in the financial statements for an external audit.

### **CASC Requirements**

For clubs that are registered as CASC, there are specific CASC requirements that may be applicable to the club.

For more information visit:

[www.englandrugby.com/governance/legal-and-admin/community-amateur-sports-clubs](http://www.englandrugby.com/governance/legal-and-admin/community-amateur-sports-clubs)

### **Co-Operative and Community Benefit Requirements:**

For clubs that are registered as a Co-Operative and Community Benefit Society, there are specific requirements that may be applicable to the club.

For more information visit:

[www.fca.org.uk/publication/finalised-guidance/industrial-provident-societies-guidance-note.pdf](http://www.fca.org.uk/publication/finalised-guidance/industrial-provident-societies-guidance-note.pdf)

**Please note that the above is a non-exhaustive list of statutory requirements that may apply to a club. There may be other statutory requirements imposed on the club in addition to those mentioned above and each club is encouraged to obtain its own independent legal advice as to the precise requirements that may apply to them.**



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# Insurance

Clubs have a responsibility to ensure that the whole club environment is safe. However, injuries do occur both on and off the pitch.

The RFU also offers online materials, including risk assessment video guides and templates, and health and safety aware workshops.

For more information visit:

[www.englandrugbyinsurance.co.uk](http://www.englandrugbyinsurance.co.uk)

[www.englandrugby.com/governance/legal-and-admin/health-and-safety](http://www.englandrugby.com/governance/legal-and-admin/health-and-safety)

## Club Insurance Cover

Insurance for affiliated RFU clubs at Level 3 and below is provided by the RFU in respect of the following:

- a) Public/Products Liability
- b) Professional Indemnity
- c) Employers Liability
- d) Referees and Coaches Liability
- e) Directors and Officers Liability

The RFU also arranges personal accident insurance for certain injuries suffered whilst playing rugby union. The cover is for catastrophic injuries and permanent disability.

This includes information about non-rugby activities carried out by your club that are included in the insurance cover and details of those activities that should be referred to insurers beforehand.

For more information visit:

[www.englandrugbyinsurance.co.uk](http://www.englandrugbyinsurance.co.uk)

Call: **0121 698 8001**

Email: [RFU@howdengroup.com](mailto:RFU@howdengroup.com)

## Health and Safety

Injuries occur on and off the pitch and clubs have a responsibility to ensure that the whole club environment is safe. A range of resources are offered to help clubs understand and implement health and safety requirements.

The RFU has created a series of online risk assessments specifically designed to help clubs manage the hazards and risks around the clubhouse and club facilities. These will guide you through the process of assessing the risks and hazards at your club and record both the steps you are taking to manage your risks and the recommended actions that could help to improve safety.

For more information visit:

[www.englandrugbyinsurance.co.uk/  
risk-assessment-tool](http://www.englandrugbyinsurance.co.uk/risk-assessment-tool)

Call: RFU Legal Helpline – **0330 303 1877**

Call: **0121 689 1877** for  
health and safety advice

## RFU Legal Helpline

The RFU has arranged helplines for clubs to obtain free advice on any legal or tax related aspect of rugby operations, including tax, payroll, employment, incorporation and health and safety.

The service also provides online support for the creation of standard contracts and legal documents.

For more information visit:

Legal Helpline: **0330 303 1877 (24/7)**

Tax Helpline: **0330 303 1877**  
(Mon-Fri 9am-5pm)

Online Legal Documents Assistance visit:  
[www.aralegal.co.uk/arag](http://www.aralegal.co.uk/arag) and quote the  
scheme voucher code **ARAG751BIZ**.

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# RFU Regulatory Obligations

In addition to the legal, tax and other statutory obligations mentioned in this Guide, the RFU also has its own rugby related regulations that govern the playing, coaching, refereeing and administration of rugby union with England. The RFU Regulations cover a wide range of areas such as RFU membership, change of club structure, player safety, player contracts, finance, player registration, youth rugby, discipline and safeguarding (amongst others).

All of the RFU Regulations are available on the website [www.englandrugby.com/governance/regulations](http://www.englandrugby.com/governance/regulations)

The RFU Regulations are in addition to the World Rugby Regulations and the World Rugby Laws of the Game which are available here:

[www.worldrugby.org/regulations](http://www.worldrugby.org/regulations)

[laws.worldrugby.org](http://laws.worldrugby.org)

## Payment of Players

The RFU has determined that payments for playing Rugby in the Community Game are having a detrimental effect on the ethos of the game and the development of some clubs. Consequently it believes that clubs should be encouraged to limit payments at Levels 3-5 with those clubs at Level 6 and below discouraged in making any payments; and it has agreed to introduce measures for those clubs who choose to pay more than the guideline amounts and who choose to pay anything at Level 6 and below.

Regulatory changes will be introduced for the 2018-19 season and clubs will receive further updates on this during the course of this season.

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# Additional Resources

## RFU Leadership Academy

The RFU Leadership Academy is a leadership and management programme that gives new or aspiring rugby leaders a solid foundation for their development. Units cover a variety of topics from leadership styles to planning change. The Academy facilitates networking opportunities to allow participants to share experiences and solutions on similar issues, under the guidance of a mentor. On completion of the Academy candidates become part of the alumni with further development opportunities offered.

For more information visit:

[www.englandrugby.com/my-rugby/volunteers/leadership-academy](http://www.englandrugby.com/my-rugby/volunteers/leadership-academy)

## Commercial Revenues Resources

Guidance and information on developing commercial revenues for your club is readily available and includes guides, case studies and online tutorials on:

- Maximising bar revenue and catering opportunities.
- Effectively packaging and presenting your prices.
- Effective market research and marketing.

For more information visit:

[www.englandrugby.com/governance/club-support/developing-revenue](http://www.englandrugby.com/governance/club-support/developing-revenue)

## RFU Legal Helpline

The RFU has arranged helplines for clubs to obtain free advice on any legal or tax related aspect of rugby operations, including tax, payroll, employment, incorporation and health and safety.

The service also provides online support for the creation of standard contracts and legal documents.

Legal Helpline: **0330 303 1877 (24/7)**

Tax Helpline: **0330 303 1877**  
(Mon-Fri 9am-5pm)

Online Legal Documents Assistance visit: [www.araglegal.co.uk/arag](http://www.araglegal.co.uk/arag) and quote the scheme voucher code **ARAG751BIZ**

## VAT Advisor for Clubs

The RFU has engaged the services of a leading VAT advisor to sports clubs and not for profit organisations, to provide a free VAT helpline/email enquiry service to member clubs. Clubs are encouraged to make use of this service to receive free advice on all VAT matters they may have including: VAT recovery on construction projects and facility improvements, pitch hire, general VAT recovery matters, VAT accounting, VAT inspections etc. The service enables clubs to receive up to 30 minutes free advice per enquiry.

For more information visit:

[www.englandrugby.com/financial-management](http://www.englandrugby.com/financial-management)

Email: [russellmoore@sportsvat.co.uk](mailto:russellmoore@sportsvat.co.uk)

Call: **07710 329317**

## Taxation Support

The RFU provides a range of resources to help clubs to understand tax questions, with additional online advice on a wide range of issues including:

- Fundraising and taxation
- Grants
- Sponsorship
- Expenses, benefits and National Minimum Wage
- Sale of land
- Business rates

For more information visit:

[www.englandrugby.com/financial-management](http://www.englandrugby.com/financial-management)

Tax helpline: **0330 303 1877**  
(Mon-Fri 9am-5pm)

## Laws of the Game

For all queries relating to the Laws of the Game please email: [Laws@rfu.com](mailto:Laws@rfu.com)

## RFU Regulations

For all queries on RFU Regulations, please email: [Regulations@rfu.com](mailto:Regulations@rfu.com)

## Age Grade Enquiries

For all queries on RFU Regulations, please email: [Agegradequeries@rfu.com](mailto:Agegradequeries@rfu.com)

## Rugby Tours

For all queries on tour related enquiries, please email: [Tourenquiries@therfu.com](mailto:Tourenquiries@therfu.com)

## Safeguarding

For all queries on safeguarding, please email: [safeguarding@therfu.com](mailto:safeguarding@therfu.com)

## Club Enquiries

For general club enquiries, please email: [clubenquiries@rfu.com](mailto:clubenquiries@rfu.com)





[www.englishrugby.com](http://www.englishrugby.com)

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